

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Shakamak Schools (2960)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,121,699	\$2,833,185	\$2,805,366	\$2,463,382	-5.7%	-12.2%
Group Health Insurance	222	\$910,337	\$853,860	\$727,021	\$689,175	-6.7%	-5.2%
Non - Certified Salaries	120	\$289,346	\$288,491	\$260,034	\$272,470	-1.5%	4.8%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$217,552	\$250,735	\$208,651	\$233,104	1.7%	11.7%
Social Security Certified	212	\$230,049	\$211,858	\$206,788	\$184,544	-5.4%	-10.8%
Teacher Retirement Fund, After 7-1-95	216	\$158,961	\$199,388	\$173,293	\$175,407	2.5%	1.2%
Other Employee Benefits	241 - 290	\$404,808	\$114,727	\$238,004	\$107,044	-28.3%	-55.0%
Textbooks	630	\$160,646	\$54,667	\$76,313	\$99,831	-11.2%	30.8%
Other Group Insurance Authorized by Statute	224	\$69,261	\$67,280	\$64,804	\$58,394	-4.2%	-9.9%
Instruction Services	311	\$323,233	\$112,423	\$104,811	\$53,535	-36.2%	-48.9%
Instructional Programs Improvement Services	312	\$101,236	\$83,186	\$27,577	\$51,378	-15.6%	86.3%
Licensed Employees	135	\$48,752	\$33,224	\$24,403	\$51,110	1.2%	109.4%
Operational Supplies	611	\$71,913	\$82,861	\$35,877	\$31,450	-18.7%	-12.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,305	\$52,612	\$41,584	\$24,426	-16.1%	-41.3%
Computer Hardware	741	\$2,000	\$1,135	\$0	\$22,902	84.0%	NA
Social Security Noncertified	211	\$25,814	\$24,361	\$21,718	\$22,634	-3.2%	4.2%
Stipends	131	\$100	\$43,685	\$0	\$17,004	261.1%	NA
Public Employees Retirement Fund	214	\$9,673	\$15,784	\$12,138	\$12,652	6.9%	4.2%
Travel	580	\$27,595	\$33,217	\$5,348	\$12,586	-17.8%	135.3%
Nonlicensed Employees	136	\$0	\$0	\$0	\$12,379	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$8,008	NA	NA
Group Life Insurance	221	\$7,080	\$7,241	\$6,870	\$5,997	-4.1%	-12.7%
Library Books	640	\$10,574	\$9,668	\$11,833	\$5,379	-15.5%	-54.5%
Other Supplies and Materials	615, 660 - 689	\$8,055	\$11,766	\$6,571	\$5,220	-10.3%	-20.6%
Dues and Fees	810	\$945	\$725	\$5,125	\$4,098	44.3%	-20.0%
Other Professional and Technical Services	319	\$14,796	\$15,080	\$14,492	\$2,919	-33.4%	-79.9%
Workers Compensation Insurance	225	\$21,843	\$22,650	\$3,907	\$2,697	-40.7%	-31.0%
Periodicals	650	\$2,293	\$2,445	\$3,999	\$1,847	-5.3%	-53.8%
Repairs and Maintenance Services	430	\$0	\$0	\$2,934	\$1,749	NA	-40.4%
Statistical Services	317	\$0	\$0	\$465	\$472	NA	1.5%
Content	747	\$4,567	\$4,375	\$0	\$0	-100.0%	NA
Pupil Services	313	\$1,188	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$0	\$39	\$0	NA	-100.0%
Equipment	730	\$1,658	\$1,057	\$5,318	-\$248	NA	-104.7%
<b>Student Academic Achievement Total</b>		<b>\$6,295,278</b>	<b>\$5,431,686</b>	<b>\$5,095,284</b>	<b>\$4,633,547</b>	<b>-7.4%</b>	<b>-9.1%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$268,683	\$248,723	\$255,744	\$256,896	-1.1%	0.5%

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**M S D Shakamak Schools (2960)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$115,767	\$120,879	\$132,826	\$124,767	1.9%	-6.1%
Group Health Insurance	222	\$109,216	\$116,063	\$103,756	\$107,860	-0.3%	4.0%
Social Security Certified	212	\$19,790	\$18,355	\$18,749	\$19,409	-0.5%	3.5%
Teacher Retirement Fund, After 7-1-95	216	\$23,603	\$23,678	\$17,823	\$17,606	-7.1%	-1.2%
Public Employees Retirement Fund	214	\$8,816	\$15,288	\$14,445	\$13,955	12.2%	-3.4%
Other Group Insurance Authorized by Statute	224	\$8,754	\$9,201	\$9,706	\$9,328	1.6%	-3.9%
Other Employee Benefits	241 - 290	\$24,353	\$2,751	\$13,757	\$8,771	-22.5%	-36.2%
Social Security Noncertified	211	\$7,555	\$8,282	\$9,088	\$8,327	2.5%	-8.4%
Stipends	131	\$175	\$0	\$0	\$5,557	137.4%	NA
Operational Supplies	611	\$2,418	\$2,612	\$2,239	\$3,391	8.8%	51.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$1,805	\$2,118	\$2,085	NA	-1.6%
Unemployment Insurance	230	\$0	\$0	\$0	\$1,497	NA	NA
Dues and Fees	810	\$860	\$1,537	\$1,119	\$1,126	7.0%	0.6%
Group Life Insurance	221	\$1,019	\$1,102	\$1,030	\$983	-0.9%	-4.6%
Travel	580	\$947	\$751	\$429	\$778	-4.8%	81.4%
Workers Compensation Insurance	225	\$2,364	\$2,452	\$429	\$292	-40.7%	-31.9%
Pupil Services	313	\$500	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$1,374	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$596,195</b>	<b>\$573,480</b>	<b>\$583,258</b>	<b>\$582,627</b>	<b>-0.6%</b>	<b>-0.1%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$626,417	\$589,965	\$594,709	\$617,088	-0.4%	3.8%
Food Purchases	614	\$172,023	\$157,990	\$151,405	\$168,319	-0.5%	11.2%
Light and Power - Other Than Heating and Cooling	625	\$129,658	\$133,986	\$144,143	\$150,781	3.8%	4.6%
Group Health Insurance	222	\$197,104	\$176,395	\$137,209	\$123,714	-11.0%	-9.8%
Certified Salaries	110	\$93,366	\$90,000	\$90,000	\$90,000	-0.9%	0.0%
Insurance	520	\$40,193	\$41,696	\$70,000	\$71,740	15.6%	2.5%
Vehicles	731	\$83,919	\$88,000	\$57,850	\$62,000	-7.3%	7.2%
Heating and Cooling for Buildings - Gas	622	\$46,718	\$54,866	\$63,551	\$61,291	7.0%	-3.6%
Repairs and Maintenance Services	430	\$54,829	\$65,061	\$65,306	\$51,615	-1.5%	-21.0%
Social Security Noncertified	211	\$47,575	\$46,209	\$46,107	\$47,531	0.0%	3.1%
Public Employees Retirement Fund	214	\$37,529	\$54,926	\$41,492	\$44,715	4.5%	7.8%
Gasoline and Lubricants	613	\$53,795	\$55,554	\$56,063	\$40,153	-7.1%	-28.4%
Content	747	\$29,779	\$23,573	\$29,225	\$36,923	5.5%	26.3%
Rentals	440	\$33,765	\$33,415	\$33,950	\$34,400	0.5%	1.3%
Operational Supplies	611	\$37,413	\$45,544	\$34,992	\$34,060	-2.3%	-2.7%
Student Transportation Services	510	\$98,917	\$98,917	\$31,675	\$33,045	-24.0%	4.3%
Computer Hardware	741	\$14,548	\$11,034	\$16,802	\$19,374	7.4%	15.3%
Telephone	531	\$11,743	\$11,629	\$11,859	\$11,972	0.5%	1.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Group Insurance Authorized by Statute	224	\$16,010	\$16,114	\$14,606	\$11,810	-7.3%	-19.1%
Water and Sewage	411	\$12,159	\$10,844	\$10,536	\$11,777	-0.8%	11.8%
Miscellaneous Objects	876 - 899	\$780	\$0	\$540	\$10,305	90.7%	1809.4%
Other Supplies and Materials	615, 660 - 689	\$8,502	\$8,899	\$6,944	\$10,064	4.3%	44.9%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Travel	580	\$9,455	\$13,131	\$4,328	\$8,665	-2.2%	100.2%
Removal of Refuse and Garbage	412	\$7,169	\$6,904	\$6,687	\$7,205	0.1%	7.8%
Social Security Certified	212	\$7,422	\$6,897	\$6,897	\$7,012	-1.4%	1.7%
Connectivity	744	\$5,550	\$4,533	\$5,460	\$6,381	3.6%	16.9%
Other Technology Hardware	746	\$6,854	\$7,367	\$5,581	\$4,826	-8.4%	-13.5%
Other Purchased Property Services	490 - 499	\$3,469	\$2,928	\$3,785	\$4,585	7.2%	21.1%
Equipment	730	\$25,740	\$4,390	\$464	\$4,148	-36.6%	794.0%
Dues and Fees	810	\$3,805	\$3,530	\$4,300	\$3,760	-0.3%	-12.6%
Advertising	540	\$2,097	\$1,890	\$3,135	\$3,224	11.4%	2.8%
Tires and Repairs	612	\$2,177	\$2,562	\$5,637	\$2,581	4.3%	-54.2%
Other Employee Benefits	241 - 290	\$29,025	\$8,712	\$3,319	\$2,485	-45.9%	-25.1%
Postage and Postage Machine Rental	532	\$5,925	\$3,614	\$3,025	\$2,068	-23.1%	-31.6%
Stipends	131	\$18,500	\$0	\$0	\$1,700	-44.9%	NA
Group Life Insurance	221	\$2,108	\$2,069	\$1,693	\$1,401	-9.7%	-17.2%
Workers Compensation Insurance	225	\$7,231	\$7,498	\$1,894	\$893	-40.7%	-52.8%
Board of Education Services	318	\$5,847	\$2,422	\$7,380	\$797	-39.2%	-89.2%
Official Bond Premiums	525	\$536	\$536	\$536	\$536	0.0%	0.0%
Bank Service Charges	871	\$150	\$179	\$184	\$255	14.3%	38.2%
Data Processing Services	316	\$0	\$0	\$0	\$1	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$80	\$0	NA	-100.0%
Unemployment Insurance	230	\$0	\$4,089	\$1,564	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$210	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,000,012</b>	<b>\$1,907,867</b>	<b>\$1,784,912</b>	<b>\$1,815,201</b>	<b>-2.4%</b>	<b>1.7%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$156,390	\$148,601	\$261,038	\$335,433	21.0%	28.5%
Interest	832	\$118,273	\$113,159	\$132,255	\$138,595	4.0%	4.8%
Non - Certified Salaries	120	\$44,306	\$44,103	\$43,751	\$56,037	6.0%	28.1%
Miscellaneous Objects	876 - 899	\$290,275	\$279,814	\$140,685	\$10,837	-56.0%	-92.3%
Repairs and Maintenance Services	430	\$116,420	\$13,498	\$18,602	\$10,197	-45.6%	-45.2%
Other Professional and Technical Services	319	\$8,925	\$6,917	\$5,315	\$8,541	-1.1%	60.7%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$5,950	NA	NA
Rentals	440	\$17,265	\$6,986	\$8,057	\$5,088	-26.3%	-36.9%
Social Security Noncertified	211	\$3,389	\$3,374	\$3,347	\$4,063	4.6%	21.4%

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**Biannual Financial Report Data**

**M S D Shakamak Schools (2960)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Equipment	730	\$7,218	\$0	\$5,338	\$3,323	-17.6%	-37.7%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$485	NA	NA
Operational Supplies	611	\$288	\$0	\$0	\$288	0.0%	NA
Other Supplies and Materials	615. 660 - 689	\$177	\$876	\$432	\$246	8.5%	-43.1%
Social Security Certified	212	\$0	\$0	\$0	\$210	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$74	\$141	NA	90.5%
Awards	875	\$2,246	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$765,173</b>	<b>\$617,327</b>	<b>\$618,896</b>	<b>\$579,435</b>	<b>-6.7%</b>	<b>-6.4%</b>
<b>Grand Total</b>		<b>\$9,656,657</b>	<b>\$8,530,360</b>	<b>\$8,082,350</b>	<b>\$7,610,809</b>	<b>-5.8%</b>	<b>-5.8%</b>